



Immigration, Refugees  
and Citizenship Canada

Immigration, Réfugiés  
et Citoyenneté Canada

Director General  
Internal Audit  
and Accountability

Directrice générale  
Vérification interne  
et responsabilisation

Ottawa K1A 1L1

F-1239161

PROTECTED A

## MEMORANDUM TO THE DEPUTY MINISTER

### IRCC 2022-2024 RISK-BASED AUDIT PLAN

#### FOR APPROVAL

#### SUMMARY

- The purpose of this memorandum is to seek your approval for the Immigration, Refugees and Citizenship Canada (IRCC) 2022-2024 Risk-Based Audit Plan (RBAP).
- The draft 2022-2024 RBAP was presented to the Departmental Audit Committee (DAC) on March 22, 2022. Comments received from the Committee were incorporated into the final version of the Plan (see Annex A). The final revised version was then provided to the external members of the Committee. No further changes were suggested. The Chair of the Committee recommended the Plan for the Deputy Minister's approval.
- It is recommended that you approve the attached IRCC 2022-2024 RBAP on or before June 30, 2022, so that our planned audit engagements will be officially authorized.

#### BACKGROUND:

- The Treasury Board *Policy on Internal Audit* and supporting *Directive on Internal Audit* stipulate that the Deputy Head is responsible for approving the departmental RBAP based on their DAC recommendation and submitting it to the Office of the Comptroller General (OCG) annually.

#### CURRENT STATUS:

- The Internal Audit and Accountability Branch (IAAB) has prepared this RBAP to outline the planned audit engagements (including assurance and advisory engagements) from 2022-23 through 2023-24. The Plan sets out the priorities of the internal audit function which are aligned with the department's strategic goals and priorities, while addressing the areas of highest risk and significance.
- A presentation of the draft 2022-2024 RBAP was delivered to the DAC on March 22, 2022. The consultation process and risk assessment methodology were presented and the proposed audit engagements for the next two fiscal years were discussed. The Committee reviewed the proposed plans and provided comments and suggestions.

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- The 2022-2024 RBAP (see Annex A) was finalized by incorporating comments received from the Committee members at the March meeting (see Annex B). The final Plan was subsequently provided to the external Committee members for review and no further changes were suggested. The Chair of the Committee recommended the final Plan for the Deputy Minister's approval.
- Upon receipt of your approval, IAAB will begin the planned audit engagements for Year 1, fiscal year 2022-2023.

**RESOURCE IMPLICATION:**

- IAAB is expected to be able to complete the audit and consultation engagements in the Plan within their existing budget allocation.

**COMMUNICATION IMPLICATION:**

- As the plan itself is internal to government, media attention is not anticipated. A communications assessment will be done for each internal audit once it is ready for review.

**RECOMMENDATION:**

- We recommend that you approve the IRCC 2022-2024 RBAP (see Annex A) by checking the 'I concur' box and signing this memorandum on or before June 30, 2022, so that our planned audit engagements will be officially authorized.

**NEXT STEPS:**

- IAAB will forward the approved 2022-2024 RBAP to the OCG before June 30, 2022.
- Throughout the year, IAAB will monitor and review emerging risk areas that could impact departmental objectives. As such, the RBAP will be reviewed for possible changes to the planned engagements at the October 2022 DAC meeting.

Nicole Primeau

☒ I concur

And want to encourage the ongoing review of how we are doing against our action plans of already completed audits.

☐ I do not concur

**a/DM Caroline Xavier e-approved June 29, 2022**

Caroline Xavier  
Acting Deputy Minister

Annexes (2)

A: IRCC 2022-2024 Risk Based Audit Plan

B: IRCC Departmental Audit Committee Meeting Record of Decisions (March 22, 2022 Pre-DAC Meeting, item #3)

# **IRCC Risk-Based Audit Plan 2022 to 2024**

Approved by the Acting Deputy Minister on xxxx, 2022  
Recommended for Approval by the Departmental Audit Committee on xxxx, 2022

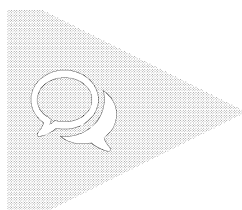
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# 1. IRCC's Risk-Based Audit Plan Process

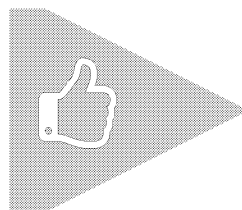
- The Internal Audit and Accountability Branch's (IAAB) Risk-Based Audit Plan (RBAP) outlines the planned audit engagements to be undertaken over the next **two fiscal years**, 2022-2023 and 2023-2024.
- The RBAP is updated at least annually as emerging risks and priorities are identified and is therefore an **evergreen plan** to ensure that the Internal Audit function is focused on the **areas of highest risk and highest departmental priorities**. This also ensures that the plan is **adding value to the department** and providing senior management with **timely advice** and recommendations to make informed decisions.
- The RBAP complies with the TB *Policy on Internal Audit* and conforms with the International Professional Practices Framework (IPPF) which requires that engagements are focused on assessing the adequacy and effectiveness of **risk management, governance and internal control mechanisms**.

## Proposed RBAP Process Timelines



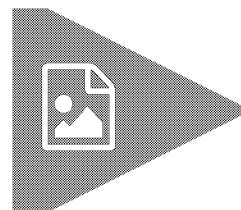
### Ongoing

Conduct risk assessment analysis through document review and consultations with stakeholder groups and Senior Management



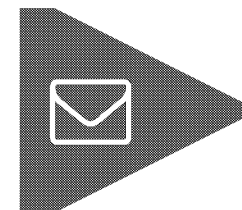
### March 2022

Present proposed RBAP engagements to the Departmental Audit Committee (DAC). Update the proposed plan following DAC discussion



### June 2022

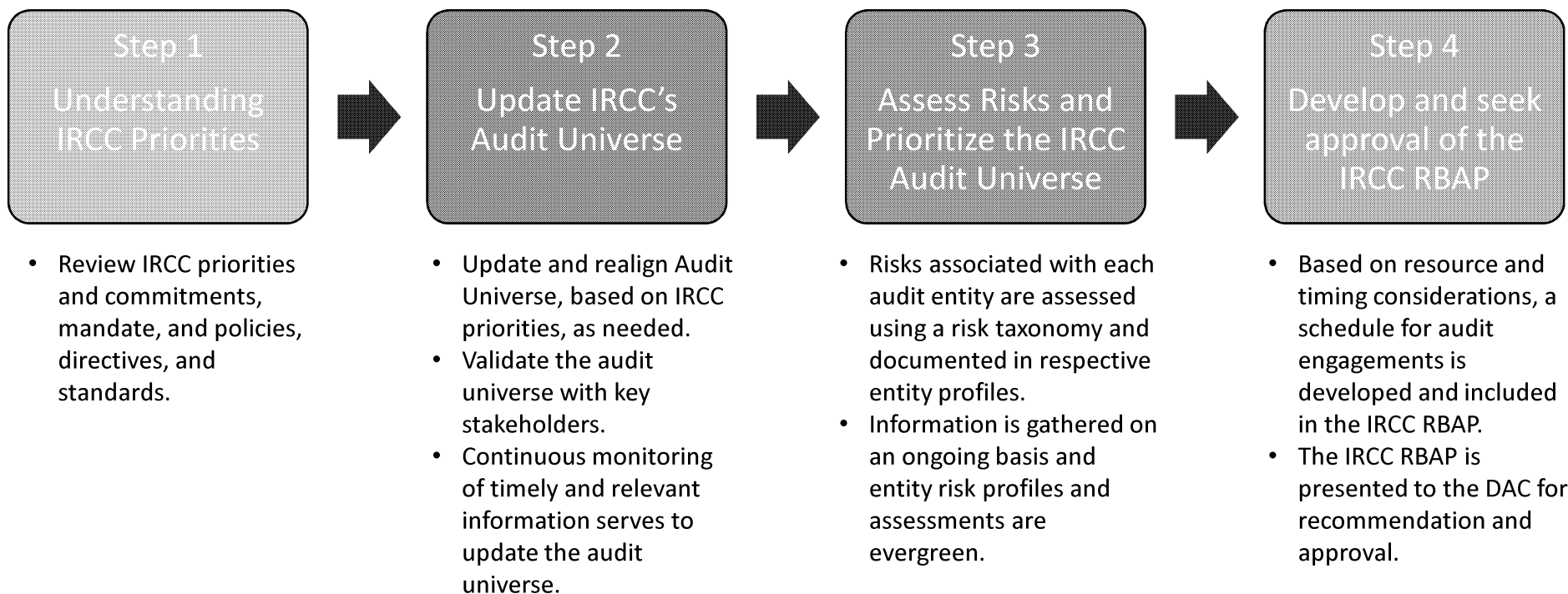
Present final 2022-2024 RBAP to the DAC for recommendation to DM for approval



### June 2022

Obtain DM approval and submit RBAP to the Office of the Comptroller General

# 1. IRCC's Risk-Based Audit Plan Process (Con't)



## Stakeholder Consultations and Ongoing Sources of Information

- IAAB Management Team and staff
- Senior Executive-level Committees (ExCom, CFC, TransCom, DTPB, etc.)
- Ministerial/Departmental priorities
- DG and ADM-level stakeholders
- Anti-Racism Advisory Board
- External Audit Agencies (OAG & OCG)
- Program Management Tables, Program Stock Takes
- Performance Information Profiles
- IRMB & SPPB Risk Discussions and reporting
- Research and Evaluation Branch & Corporate Risk Management (e.g., Departmental Evaluation Plan, Corporate Risk Profile)
- Working-level committees (e.g. TB-Sub WGs)
- Like-minded OGDs (e.g. CBSA and Intradepartmental WGs)

## 2. Projects in Progress

### Projects in Progress

1. **Digital Platform Modernization (DPM) – Phase 1**
  - MAP Validation for Health Check #1 and Independent Third Party Review
2. **Digital Platform Modernization (DPM) – Phase 2**
  - Health Check #1 – Completed
3. **Digital Platform Modernization (DPM) – Phase 3**
  - Health Check #1 – Completed
4. **Anti-Racism, Equity, Diversity and Inclusion (AREDI) – OPPB Pilot (DAC: October 2022)**
5. **Settlement Provider Organizations (SPO) Administrative Rate (DAC: October 2022)**
6. **Biometrics (DAC: October 2022)**
7. **Employment Systems Review (DAC: June 2023)**
8. **Afghanistan Lessons Learned (DAC: October 2022)**

### Projects in Progress – Additional work to be started Fall 2022

1. **Digital Platform Modernization (DPM) – Phase 2**
  - Health Check #2
  - Deep Dive - Governance
2. **Digital Platform Modernization (DPM) – Phase 3**
  - Health Check #2

### External Assurance & Joint Audits

1. CHRC – Horizontal Audit of the Employment of Racialized People in Executive and Management Positions in the Public Sector
2. OAG – Update on Past Audits Phase 2
3. TBS – Passport Modernization Initiative Governance Case Study
4. OAG – Audit of Greening Government Strategy
- 5.
6. Parks Canada – Benchmark Study KPMG Resourcing Review
7. PSC – Audit of Employment Equity Representation in Acting Appointments
8. OAG – Audit of the 2021-22 Consolidated Financial Statements of the Government of Canada
9. CNSC – Change Management Benchmarking Exercise

### 3. New Projects – 2022-2023

#### New Projects – 2022-2023

C8

##### Corporate Services

1. Advisory – **Anti-Racism, Equity, Diversity and Inclusion (AREDI)** – Phase II (Maturity Model Pilot)
  - **Preliminary Objective:** To conduct a maturity assessment of the department in areas of anti-racism, diversity, equity and inclusion and to determine potential measures enabling the advancement of measurable change along the maturity continuum.
  - 
  - 
  - **Alignment with IRCC Priorities: Mandate Commitment** – SFT Pillar – Systemic Racism and Diversity // **IRCC Priorities** – Organizational Resilience.
2. Audit – **Audit of Enterprise Project Management**
  - **Preliminary Objective:** To assess the maturity of the Department's project management capability.
  - 
  - 
  - **Alignment with IRCC Priorities: Mandate Commitment** – Supports Ministerial Mandate Letter to adapt and develop more agile and effective ways to serve Canadians. // **IRCC Priorities** – Transformation.

##### Operations and Strategic Program Policy

3. Audit – **International Student Program (ISP)** – Phase II
  - **Preliminary Objective:** To assess the effectiveness of controls in place to ensure program compliance, integrity and prevention of fraud.
  - 
  - 
  - **Alignment with IRCC Priorities: Mandate Commitment** - Reducing application processing times, improving client services and service delivery.
4. Audit – **Immigration & Citizenship Consultants**
  - **Preliminary Objective:** To assess the adequacy and effectiveness of the framework governing immigration and citizenship consultants.
  - 
  - 
  - **Alignment with IRCC Priorities: Mandate Commitment** - Supports Ministerial Mandate Letter commitments, funded through Budget 2022-23.



### 3. New Projects – 2022-2023 continued

#### New Projects – 2022-2023 continued

##### Digital Strategy, Services and Innovation

##### 5. Audit - Security of Information p25

- **Preliminary Objective:** To assess whether the Department has identified, assessed, and addressed the information security risks posed by the information management changes implemented due to the impacts of the pandemic.
- 
- 
- **Alignment with IRCC Priorities: Mandate Commitment** – Supports Ministerial Mandate Letter to adapt and develop more agile and effective ways to serve Canadians// **IRCC Priorities** –

## 4. Future Projects – 2023-2024

### Future Projects – 2023-2024

#### Operations and Strategic Program Policy

1. Audit – **Migration Program - Undocumented Migrants**
  - **Preliminary Objective:** To assess the effectiveness of both the Internal Control and Integrity Frameworks for the program.
  - 
  - **Alignment with IRCC Priorities: Mandate Commitment** – Leading the Government's work on irregular migration and modernizing the Safe Third Country Agreement
2. Advisory – **Vaccine Strategy for Clients – Migration Health Branch (MHB)**
  - **Preliminary Objective:** To assess the effectiveness of MHB's phased approach to the vaccination strategy for clients coming to Canada.
  - 
  - **Alignment with IRCC Priorities:** Reform Objectives – Settlement and Resettlement
3. Audit – **Management Control Framework for Advanced Analytics (AA) (Data Governance)**
  - **Preliminary Objective:** To assess the adequacy and effectiveness of the Management Control Framework for Advanced Analytics.
  - 
  - **Alignment with IRCC Priorities:** Transformation

#### Settlement and Integration

4. Audit – **Settlement Program (Gs&Cs)**
  - **Preliminary Objective:** To assess whether the governance structure, risk management practices and controls in place are adequate and effective to manage the funding instruments, as well as program integrity in terms of recipient compliance.
  - 
  - **Alignment with IRCC Priorities: Mandate Commitment** - High quality settlement services and rigorous approach to measure outcomes // **IRCC Priorities** - Reform Objectives – Settlement and Resettlement.
5. Audit – **IT Security**
  - **Preliminary Objective:** To determine the effectiveness of Information Systems Management controls in place.
  - 
  - **Alignment with IRCC Priorities:**

## 5. Areas to Watch (Year 2 and Beyond)

### Areas to Watch (Year 2 and Beyond)

1. Asylum Program
  -
2. Business Continuity Planning
  -
3. Sub-components of the Passport Program Modernization Initiative (PPMI) (i.e., PDS, ePassport, PPMI Abroad)
  -
4. Immigration Approval Process
  -
5. Crisis Management
  -
6. Integrated Planning
  -
7. Change Management
  -

## 6. Resourcing Considerations

- The Audit Operations Directorate is **building capacity** within the Branch to deliver the Year 1 projects of the RBAP. A **dedicated audit team** has been established to effectively support DPM assurance activities.
- Given the high volume of proposed projects, IAAB will supplement the internal resources with **external consultants**, as required, to deliver some engagements. Since 2018, the Branch has put multi-year contracts in place to provide access to professional services for specific skills and competency requirements (i.e. IT, forensic, project management).
- An **increase in workload** beyond the proposed projects during Year 1 (such as ad-hoc reviews) will impact the Branch's ability to carry out planned projects on time and may impact employee wellness.

| Audit Operations Staff | Amount    |
|------------------------|-----------|
| Audit Principal        | 3         |
| Audit Team Leader*     | 3         |
| Senior Auditor         | 4         |
| Auditor                | 3         |
| <b>Total</b>           | <b>13</b> |

\* Includes two acting team leaders

# PRE-DEPARTMENTAL AUDIT COMMITTEE (DAC)

## Meeting Record of Decisions

March 22, 2022 (1:00 p.m. to 3:05 p.m. EST)

### 1. Policy on Internal Control: Entity Level Controls Assessment Results

**Purpose:** Update

**Presenter:** Hughes St-Pierre, CFO/Comptroller

#### Decision/Roundtable:

The CFO presented the annual update on the internal control monitoring program to the Committee. The overall risk level has not changed from previous years.

The Committee also asked the CFO what items “keep him up at night”. The CFO noted the amount of pressure that the Department is under to deliver the highest levels plan in history. The Department has many major commitments (i.e. Afghanistan, Ukraine, etc.) but not enough funding to support all activities. For example, IRCC recruited 11K new staff last fiscal year and this level is expected to double in the upcoming fiscal year; the Department may not have the necessary knowledge, experience and capacity to handle both onboarding and operational processing in parallel. The Committee questioned how well the Department on-boarded the 11K staff this year, and the CFO noted that the achievement of the levels plan target is a good indication. The Department also still needs to crystalize the workplace that IRCC wants to be in the future; the definition of a “hybrid workplace” for the Government of Canada is still unclear in terms of central agency direction to date.

the Department has completed a significant amount of work and achieved considerable success, yet these accomplishments aren't truly reflected in the media. The CFO agreed that the Department should explore opportunities to highlight its achievements and enhance the public narrative.

**Action** N/A

**Deadline** N/A

| <b>2. Update on Key Departmental IT-Enabled Projects</b>   |                     |
|--|---------------------|
| <b>Purpose:</b> Discussion   |                     |
| <b>Presenter:</b> Rina Lorello, A/ADM Transformation<br>Liz McKeown, DG Digital Strategy Branch<br>Holly Flowers-Code, ADM Corporate Services<br>Marie-Flore Baptiste, DG Projects Branch  |                     |
| <b>Decision/Roundtable:</b><br><p>The IRCC IT investment plan was presented jointly to the Committee. ADM Holly Flowers-Code stated that there has been a significant shift in comparison to previous investment plans because the Department is growing significantly. It was noted that the Department has maintained a Class 2 Tactical OPMCA rating and all investments are subject to the gating process. Corporate Services is working closely with ADM Jason Choueiri's group (Modernization) to support the program management framework.</p> <p>It was noted that the Deputy Minister Committee on Enterprise Priorities and Planning (DM CEPP) expressed an interest to Shared Services Canada to be engaged at the earliest project gating (i.e. gate 0 to 2) instead of gate 4 in order to better support the project. It was also noted that vendor capacity to support IT projects is one of the greatest challenges; ensuring the right resources are in place is critical for success, but the federal procurement process is complex and lengthy, and many departments are competing for the same resources.</p> <p>The Committee asked what the Department is doing to address the most significant risks in terms of the current project environment and internal resources.</p> <p>Also, through the PCRA assessment, areas in which the Department has weaknesses are highlighted and targeted for improvement.</p> <p>The Committee expressed concern that the Department has too many initiatives and is recruiting continuously to acquire the capacity needed to address expanding priorities. The presenters confirmed that it is very difficult for the Department to prioritize due to global changes that also have impacts on the Department. It was also noted that the Department has lost talent to the private sector while dealing with administrative burden and central agency requirements.</p> <p>The Committee also commented that the Department must focus on strategies, prioritization, and risks because the reputation of the Government of Canada is on the line. The Department has had good fortune in managing its growth to date, but needs to identify areas for consolidation. The Committee also commented that there is a lack of flow between all 3 phases of the Digital Platform Modernization (DPM) and there is a need to more clearly demonstrate the connections between them.</p> |                     |
| <b>Action</b> N/A  | <b>Deadline</b> N/A |

| 3. IRCC 2022-24 Risk-Based Audit Plan (RBAP)   |  |
|--|--|
| <b>Purpose:</b> Update   |  |
| <b>Presenter:</b> Nicole Primeau, CAE, Internal Audit and Accountability Branch (IAAB)   |  |
| <p><b>Decision/Roundtable:</b></p> <p>The CAE presented the 2-year RBAP to the Committee and noted that the OCG will be changing the RBAP process and timelines in the future, with the RBAP becoming an evergreen plan.</p> <p>The RBAP team will revisit the plan as new priorities appear throughout the year. The IAA Branch has an ongoing commitment to provide assurance on the largest transformation initiatives within the Department. It was noted that “change management” is a hot topic that came up multiple times during consultations and meetings. It is an area that the IAA Branch is considering for future audit work.</p> <p>The CAE indicated that the “PPMI” engagement might be removed from the engagement list as there are many projects being carried out by the TBS Internal Audit group. The final decision will be made at the next DAC meeting in June 2022. The CAE also explained that the DPM is a health check, not an audit, and that action plans from health checks were not shared with the Committee previously. Follow-up on health check recommendations should be based on the capacity of OPIs given that their current project capacity is spread very thin and they have an ambitious timeline (March 2023).</p> <p>The Committee suggested removing “Corporate Planning and Prioritization” from the engagement list as the DM and CFO are already aware of existing weaknesses, unless IAA Branch can provide new initiatives and findings that can add value. The Committee also commented that the IAA Branch should focus on the most critical areas and should be cautious of adding additional engagements to the list given its current capacity and workload.</p> <p>The Committee also suggested reserving some resources for unexpected engagement requests and would like to see information regarding the possibility of sharing resources between engagements, with a focus on high priority engagements. The IAA Branch needs to consider the number of audits and the capacity to deliver these audits. The CAE acknowledged that the plan is ambitious and will review it.</p> <p>The Committee indicated that there is a gap in the plan, in that there is no overarching plan to report on the benefits that IRCC is receiving as a result of these audits. For example, what are the real benefits that an audit of the IT plan will achieve? What is the value of new engagements added to the plan?</p> |  |
| <p><b>Action</b></p> <p>Send a revised RBAP to DAC for comments and approval</p>   | <p><b>Deadline</b></p> <p>April 2022</p> |

|  |                     |
|--|---------------------|
| <b>4.1 Discussion with External DAC Members on March 29, 2022 DAC Meeting Agenda Items</b>   |                     |
| <b>4.2 DAC Requested Action Items</b>  |                     |
| <b>Purpose:</b> Discussion   |                     |
| <b>Presenter:</b> Nicole Primeau, CAE, Internal Audit and Accountability Branch (IAAB)   |                     |
| <b>Decision/Roundtable:</b><br><p>The Information Items were reviewed prior to the health break.</p> <p>The Committee asked if any items on the DAC agenda for March 29 required additional attention. The CAE identified some items and explained IAA priorities and capacity. The Committee suggested applying a strategic, value-based lens in which 70% of resources would be directly tied to projects and 30% would remain adaptable to changes. The IAA Branch should also consider simplifying reporting documents (i.e. 2 page reports).</p> <p>The Committee indicated that they are always present to support the CAE on any types of challenges and would like to see how things evolve at the next Pre-DAC meeting.</p> <p>The Committee had no comments on the DAC Requested Action Items.</p> |                     |
| <b>5. Overview of Workplace Investigations and Ethics</b>  |                     |
| <b>Purpose:</b> Discussion   |                     |
| <b>Presenter:</b> Holly Flowers-Code, ADM Corporate Service<br>Josée Lapointe, DG Workforce & Workplace Management, Human Resources  |                     |
| <b>Decision/Roundtable:</b><br><p>ADM Holly Flowers-Code and DG Josée Lapointe presented the workplace investigations and ethics update to the Committee. It was noted that the Workplace Investigations and Ethics Office has 5 investigator positions with one vacancy.</p> <p>DG Josee Lapointe explained the struggles that the team had experienced during the early pandemic situation.</p>  |                     |
| <b>Action</b> N/A  | <b>Deadline</b> N/A |
| <b>6. In-Camera (External Members) - Values and Ethics</b>   |                     |
| <b>Purpose:</b> Discussion   |                     |
| <b>Presenter:</b> DAC Members<br>Holly Flowers Code, ADM Corporate Service<br>Josée Lapointe, DG Workforce & Workplace Management, Human Resources   |                     |
| <b>Decision/Roundtable:</b><br>N/A – Discussed In-Camera   |                     |



| <b>Participants</b>  |   |  |
|--|---|--|
| <b>IRCC External DAC Members:</b><br>Bill Baker, DAC Chair<br>Monica Norminton<br>Roula Zaarour<br>Iris Almeida-Côté | <b>Regular Non-Member Attendees:</b><br>Nicole Primeau, CAE, IAAB<br>Diana Shaw-Malvern, Director of PPSM, IAAB | <b>Presenters:</b><br>Hughes St-Pierre, CFO/Comptroller<br>Rina Lorello, a/ADM Transformation<br>Liz McKeown, DG Digital Strategy Branch<br>Holly Flowers-Code, ADM Corporate Services<br>Marie-Flore Baptiste, DG Enterprise Projects & Programme Management Branch<br>Josée Lapointe, DG, Workforce & Workplace Management Branch<br><br><b>Presentation Observers:</b><br>Saarangi Balasingam, Director of Audit Operations, IAAB<br>Chantal Sabourin, Audit Principal, IAAB<br>Sathy Paskaran, Internal Audit Project Leader, IAAB<br>Paula Desousa, Audit Support, IAAB |
| <b>Secretariat</b>   | Mei Liu, a/Internal Audit Project Leader, IAAB  |  |